

ACCOUNTING AND WORK POINT DISTRIBUTION IN SYASHIHYU

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For Point Calculation:

Each work team has a record^{time} keeper (記工員). He is responsible for keeping a daily account of the collective labor of each work team member. Each day he records the type of work, the number of hours worked and the work point value. Each year a meeting is held to review the "labor value" of each commune member. They are ranked on a scale from 5 to 10 based on their labor power (seemingly the most important criteria) and their political attitude. Most adult able-bodied men are evaluated at a level of 9 or 10 points. Women seem to be more likely to be evaluated at a level of 7 or 8, although a few receive 9 (an element of sexism which the Chinese are slow to recognize). Levels 5 and 6 are usually reserved for the old and sick. A change in the level of evaluation generally occurs only with a long infirmity or old age, and perhaps after the first couple of years of full time work.

At Syashihyu the period of calculation is divided into four seasons: winter, spring, summer and autumn.

Season	approximate no. of hours to a full work day	approx. length of season	work point evaluation converted to seasonal work point value					reduction factor	
summer	9	mid. Apr. to end Oct.	10	9	8	7	6	5	1.
spring autumn	8	Mar. to mid Apr. Nov. to end Dec.	8	7.2	6.4	5.6	4.8	4.	.8
winter	6	end Dec. to end Feb.	7	6.3	5.6	4.9	4.2	3.5	.7

The normal calculation is based on a full working day spent in collective labor. For example, if a peasant with a work point evaluation of 8 were to spend a full day working during spring, she/he would receive 6.4 points for that day. Time spent on collective business is considered part of collective work, e.g. record keeping, caring for Brigade guests, brigade, commune or county meetings, but not study meetings, and is calculated at the same rate for which one is normally evaluated. Hence two people going to the same meeting could be receiving a different level for attending the same meeting. The difference is presumably explained away by the role of political attitudes. Those who are evaluated at a higher level will have a higher level of political

consciousness and hence contribute more to political meetings.

No work points are given for time consumed in personal affairs (e.g. private plots, household chores). Generally a grace period of a half-hour is given before one is considered to have worked only part of a day. For a partial day's work a proportional approximation is made. For example, if a peasant is evaluated at 8 work points and is two hours late in the spring (a full working day equals approximately 8 hours then) approximately a fourth of their work points would be subtracted. In this case, then, she/he would earn 4.8 work points for that day.

Accounting

Although work point records are kept at the team level, at as sibyu, accounting is done at the brigade level. It is done yearly, about November after the harvest. First, all products either in kind or sold for cash are converted to a cash value. The basic categories and procedures follow:

1. calculation of total annual receipts in three basic categories:
 - agricultural (grains, vegetables, livestock)
 - forestry (wood and fruit)
 - miscellaneous (funds received for items such as repairs, rocks for the railroad)

2. less collective expenses

surim for vaccinations
fertilizer
seeds
grain reserve

total annual receipts less collective expenses leaves the "net value"

3. less

a. "reserve fund" (公積金) for development and capital construction (e.g. the tunnel)

b. "public welfare fund" (公益金) for school, health station, propaganda needs, movies, welfare fund etc.

4. net value less reserve and public welfare fund equals the total DISTRIBUTABLE AMOUNT (可分配資金)

The total distributable amount is divided by the total number of work points earned by everyone attached to the brigade during the year (from November to November). In recent years one work point has been equal to about ¥ .10 -- one mau.

Distribution of kind and money. Grain is distributed in kind on the basis of a prior plan which can make allowances for either a bad or bumper harvest. Most everything else is sold to the state and distributed in money. In practical terms distribution takes place on a family basis.

5. Grain distribution

Grain available for distribution (i.e. not saved for seeds reserves, or sold to the state) is divided in 80-20 proportions: "80% according to need; 20% according to one's labor."

In 1971 at Syashihyu 80% of the total distributable grain when divided by the total number of all persons (collective laborers, children, aged) attached to the brigade, came to a minimum of 336 jin per person.

The 20% is then divided by weight by the total number of work points earned by everyone to determine the amount of grain to be given for each work point. Then each person's total work points is multiplied by the above figure and added to the family allotment along with the 336 jin per person. On the average, in 1971, each person received 420 jin of grain. For convenience some of the grain is distributed to households as the harvest comes in and credited to the family earnings.

The total amount of grain received in kind by each family is then converted into money to make the final calculation. Say a family of 7 earns ¥ 600. from collective work. (In addition, there is also private income.) With two full-time workers in the family ¥ 200 of the ¥ 600 might be for grain distributed in kind. The rest (¥400) would be given in cash.

In a second example, say there are five in a household, but that three are full time workers in the brigade. They would have a greater collective income than the first household (say ¥900) because there is one more full-time worker, but they would obtain less in grain (say about ¥ 160. worth of grain) because there are fewer people in the household. Thus they would have a greater cash income (¥740) than the first family (¥400) although the latter had 2 more people.

It is important, therefore, to note that while the concept of grain distribution on the basis of 80% by need and 20% by labor, presents the flavor of a communal arrangement, in fact it is geared directly to the productive power of each household. The distribution by need is simply a method to keep households from having to large a grain surplus.

Note: Many different systems are used throughout China. There is variation even within the county where Syashihyu is located. It is unknown to what extent the specifics of the system at Syashihyu are duplicated in other areas.

Appendix: Production figures for selected years prepared by the Syashihyu accountant: all figures are in (new) Yuan ¥

Year	revenue receipts	distribution to commune members	overhead reserve		per capita* income
			reserve fund	welfare fund	
1953 lower level co-ops.	18,320.	14,128.	300.	150.	39.
1953 higher level co-ops.	55,890.	39,123.	1685.	1123.	59.
1958 commune	90,430.	50,596.	9290.	1906.	79.
1970	99,213.	64,500.	14,600.	4874.	97.

before liberation: average livelihood per person: 23 ¥

*literally: "average level of living" private income is not included... this often amounts to 25% of total income

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6-A, 6-B	Tientsin Middle School English Classes	70 min.
	" " " Questions	70 min.
7-A, 7-B	Syashihyu Production Brigade Introduction	155 min.
8-B, 8-A, 8B	Team Socialist Transformation History	205 min.
9-A	Xi Pu Production Brigade Introduction	30 min.
9-A, 9-B	Tangshan, Kai Lan Coal Mine Introduction	20 min.
	" " " " " Questions	60 min.
	" " " " " History	40 min.
10-A, 10-B	Peking Ta Chen Neighborhood (includes discussion with leaders, athletic races and singing in streets, study group leader's meeting, Sung household, embroidery workshop, and clinic)	130 min.
11-A	Syashihyu Cultural Performance	15 min.
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